

January 6, 2011

Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, New York 10004
and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111

**Re: Written Opposition of Trustee's Determination of Claim
Felsen Moscoe Company Profit Sharing TST DTD 5/58/76
BLMIS Account Number EM057**

Dear Sirs:

The undersigned, a participant in the Felsen Moscoe Mitchell, Inc. Profit Sharing Trust, hereby files a written opposition to the denial of my SIPC filed in the above referenced matter on my behalf by the Trustee of the Plan. A copy of my claim amount was previously filed with the Trustee.

It is my understanding that claims of third party (indirect investors) in Bernard L. Madoff Investment Securities, LLC are currently the subject of a motion pending before the Court. I believe that the outcome of that motion will determine the outcome of my claim. Opposition is made pending resolution of the law with respect to third party claims and their status as customers under SIPA. Arguments made in opposition to the Trustee's motion in briefs filed to date are incorporated herein by this reference.

Very truly yours,

Beth Brill

Beth Brill